

## Summary of Findings

Report for:

**The Reformation, LLC.**

Date: July, 2020

## Anthesis Consulting Group

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We develop value-driven sustainability strategy which is underpinned by technical experience and delivered by innovative, collaborative teams across the world. We not only develop solutions for clients, but act as a delivery partner too.

We combine the reach of big consultancies with the deep expertise of our practice leaders from across the globe.

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## Findings Statement related to GHG Inventory and Product Footprint tools Prepared for Reformation

### Terms of Engagement

This Review has been prepared for The Reformation LLC. (“Ref”).

Anthesis LLC (“Anthesis”) was commissioned by Ref to review the approach used by Ref to prepare:

1) the tool used by Ref to calculate product footprints in comparison to alternative products.

The product lifecycle comparison tool (“RefScale”) relates to direct and indirect GHG emissions as well as water withdrawals over the cradle-to-gate lifecycle of Ref goods as well as alternative ‘conventional’ goods.

The following documents were reviewed as part of the engagement:

- RefScale Tool: “(Anthesis Copy) of 2019 RefScale” (Google Sheets)
- RefScale Sources: “(Updating) RefScale Method\_Source 2\_11” (Microsoft Excel)
- RefScale Methodology description: [“RefScale Methodology”](#) (HTML link)

### Management Responsibility

Ref was responsible for preparing and RefScale and for maintaining effective internal controls over the data and information disclosed. Anthesis’ responsibility was to carry out a review of the approach used to compile and calculate RefScale. Through the course of the methodological review Anthesis did not review any specific environmental claims made by Ref about a product or the company as a whole. Anthesis did not review any changes made to the RefScale tool during the course of the engagement not related to the recommended items included in Appendix A.

The RefScale remain the responsibility of Ref.

### Anthesis Approach

#### RefScale

Our review has been conducted in accordance with the principles found in ISO 14040, 2006. ‘Environmental management – life cycle assessment – principles and framework.’ International Standards Organization, Second Edition, EN ISO 14040. An ISO 14040 standard LCA has not been independently conducted by either Ref or Anthesis for any of the materials included in RefScale.

### Level of Assurance & Materiality

The opinion expressed in this review has been formed on the basis of a limited level of assurance and at a materiality of the professional judgement of the Anthesis reviewer.

### Summary Statement

In reviewing the four (4) documents described above, Anthesis opened 43 items (4 critical) for comment regarding RefScale. A critical item is that which may affect the validity of claims/results derived from the tool. Anthesis has worked with the Reformation team to address these items. As of June 29, 2020:

Zero (0) critical items remain open regarding RefScale.

There are zero (0) open requests for clarification where the reviewer was not able to make a judgement.